

# EXHIBIT D

S. Gregory Hays  
Special Counsel for Greg Hays  
Hays Financial Consulting, LLC  
3343 Peachtree Road, Suite 750  
Atlanta GA 30326

Page: 1  
04/30/2009

Client No: 911-0150M  
Invoice No: 78813

Travis E. Correll, et al.

ITEMIZED SERVICES BILL

			Hours	
04/01/2009	CBW	Emails regarding Carlisle settlement (.4); emails regarding sale of Idaho property (.3); telephone conference with Ralph Freeman regarding [REDACTED] (.3); telephone conference with investor and referral to Askue regarding [REDACTED] (.3);	1.30	455.00
	HMJ	Review status of settlement and coordinate final comments and revisions to same among parties.	0.50	112.50
04/02/2009	CBW	Emails with Behrooz Vida regarding closing of the settlement and changes to the settlement documents (.5); emails with SA regarding [REDACTED] (.3); telephone conference regarding same (.3); telephone conference with Tom Brown regarding claim (.3); review of closing documents from Idaho condo and forward (.4); review and reply to email regarding Texas Bank; research regarding Bank settlement (.6);	2.40	840.00
	MDC	Receive/review executed closing documents from title company along with sale proceeds and letter to Scott Askue re [REDACTED]	0.90	261.00
04/03/2009	CBW	Telephone conference with Ralph Freeman regarding [REDACTED] (.4); emails regarding status conference on Monday (.3); telephone conference with title company regarding escrowed closing (.3); revise settlement documents (.8); email to opposing counsel regarding closing (.3); emails regarding Bush/Cadwell settlement (.4); email with title company regarding service (.3);	2.80	980.00
	TAY	Prepare for status conference hearing (.5)	0.50	100.00
	MDC	Review e-correspondence relating to and latest revisions to Carlisle settlement documents.	1.00	290.00
	HMJ	Email to Vida and co-counsel re [REDACTED] (.2); Prepare documents for status conference and outline issues for same (.3).	0.50	112.50
04/06/2009	TAY	Attend status conference hearing (2)	2.00	400.00
04/07/2009	CBW	Email regarding Carlisle hearing and review of court minutes (.4); office conference with Ralph Freeman regarding [REDACTED] and regarding [REDACTED] (.4); review of email from Attorney Langston, review of [REDACTED] and further revisions to [REDACTED]		

Travis E. Correll, et al.

			Hours	
		and forward to counsel with [REDACTED] (1.2); telephone conference with Attorney Phillipi regarding settlement documents (.3); partial review of Johnson documents regarding location of claimants (.4);	2.70	945.00
04/08/2009	CBW	Emails with GH regarding [REDACTED] (.3); review of proposed motion to approve (.4);	0.70	245.00
04/09/2009	CBW	Meeting with Ralph Freeman regarding [REDACTED] (.5);	0.50	175.00
04/13/2009	CBW	Revise settlement documents in Bush and Cadwell (1.4); begin work on omnibus motion to approve settlements (1.2); closing activities on Bush settlement (.5);	3.10	1,085.00
04/14/2009	CBW	Voice mail from Greg Thompson; search for documents and email to Baker (.8); emails with Scott Askue regarding [REDACTED] (.4); telephone conference with Ralph Freeman regarding [REDACTED] (.3); emails regarding status of Carlisle documents (.3); review of correspondence regarding Gowdey insurance (.3);	2.10	735.00
04/15/2009	CBW	Work on drafting motion to approve and work on revisions to various settlements (.8); telephone conference with Phillipi regarding settlement closing (.3); emails with Attorney Langston regarding settlement documents (.3); review and comment on Rule 9019 Motion (.6); Telephone conference with and office conference with Ralph S. Freeman regarding [REDACTED] and regarding [REDACTED] (.5);	2.50	875.00
04/16/2009	CBW	Email with Scott Askue regarding [REDACTED] (.3); telephone conference with Raph Freeman regarding [REDACTED] (.3); emails with Attorney Langston regarding settlement issues (.3); emails with Ralph Freeman and Scott Askue regarding [REDACTED] (3.);	1.20	420.00
04/17/2009	CBW	Work on settlement documents and motions for various settlements including review and analysis of comments from various counsel (1.2); emails with Ralph Freeman and Scott Askue regarding [REDACTED] (.5); research addresses for Scott Baker and draft letter to Attorney Baker regarding Johnson documents (.7); telephone conference with Ralph Freeman regarding [REDACTED] and email to Baker regarding [REDACTED] (.4);	2.80	980.00
04/20/2009	CBW	Email with Attorney Langston regarding documents; telephone conference with Ralph Freeman regarding [REDACTED]; email with Attorney Vida regarding documents;	0.90	315.00
04/21/2009	CBW	Telephone conference with Ralph Freeman regarding [REDACTED] (.3); email to counsel regarding [REDACTED] (.3); follow up with Attorney		

Travis E. Correll, et al.

			Hours	
		Vida (.2); email to Attorney Phillippi regarding settlement (.3); work on motions to approve settlements (.9); telephone conference with Ralph Freeman regarding [REDACTED] (.3);	2.30	805.00
04/22/2009	CBW	Meeting with Thompson, Baker, Johnson and Ralph Freeman; review of documents requested for copying by Baker and office conference with Ralph Freeman regarding [REDACTED] (2.2);	2.20	770.00
04/23/2009	CBW	Emails with Ralph Freeman regarding [REDACTED] forward [REDACTED] to client in Atlanta; telephone conference with Ralph Freeman regarding [REDACTED] receipt and review of documents regarding Baker; draft correspondence to Baker regarding production and costs; review of settlement documents received from Attorney Phillippi and deposit funds;	2.60	910.00
04/27/2009	CBW	Work on settlement motion in Cadwell (.5); update TNT/Thompson oil and gas accounts (1.2); update Sitton accounts (.5);	2.20	770.00
04/28/2009	CBW	Telephone conference with Ralph Freeman regarding [REDACTED]; emails regarding settlement motion;	0.90	315.00
	CBW	Telephone conference with Ralph Freeman regarding [REDACTED]; emails regarding settlement motions;	0.90	315.00
04/29/2009	CBW	Emails with Ralph Freeman regarding [REDACTED]; emails with client regarding [REDACTED]; document production to Baker;	1.10	385.00
04/30/2009	CBW	Emails with Johnson claimants; telephone conference with Scott Askue; telephone conference with Ralph Freeman regarding [REDACTED]; work on asset ledgers and update for transition;	1.80	630.00
		For Current Services Rendered	<hr/> 42.40	<hr/> 14,226.00

## Recapitulation

Timekeeper	Hours	Hourly Rate	Total
Michael D. Clark	1.90	\$290.00	\$551.00
Clark B. Will	37.00	350.00	12,950.00
Hudson M. Jobe	1.00	225.00	225.00
Timothy A. York	2.50	200.00	500.00

Telecopies	6.00
Long-Distance Telephone	5.56
Express Mail Service	17.70
Lunch during mediation	31.88
Published legal notice in Idaho newspaper.	13.20
Paid to Copy Solutions for Outside	
Printing/Invoice #57774	482.80
Photocopies	51.60
Postage	6.15

Special Counsel for Greg Hays

Page: 4

04/30/2009

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Travis E. Correll, et al.

Pacer Service	10.96
Total Expenses Thru 04/30/2009	<u>625.85</u>
Total Current Work	14,851.85
Balance Due	<u>\$14,851.85</u>

NOTE: PLEASE REFERENCE THE CLIENT MATTER NO. WITH PAYMENT

S. Gregory Hays  
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Page: 1  
 05/31/2009  
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 Invoice No: 79557

Travis E. Correll, et al.

ITEMIZED SERVICES BILL

			Hours
05/02/2009	CBW	Coordinate filing of motion to approve in bankruptcy case regarding Carlisle (.5);	0.50 175.00
05/03/2009	CBW	Review/analysis of filings in Carlisle BR regarding settlement and work on settlement documents (.9);	0.90 315.00
05/04/2009	CBW	Work on Motion to Approve Cadwell and other settlements;	2.20 770.00
05/05/2009	CBW	Emails from counsel [REDACTED] (.5); revise motion and efile (.6); email with SA regarding [REDACTED]; review claim information and reply (.5); finalize [REDACTED] and incorporate counsel comments (1.2);	2.80 980.00
05/06/2009	CBW	Complete motion on Cadwell; filing of same (1.9); email regarding claims and online search regarding settlement documents (.7);	2.60 910.00
	MDC	Review [REDACTED] with R. Freeman.	0.60 174.00
05/07/2009	CBW	Telephone conference with Luke Motley regarding Diana Gowdrey (.5); telephone conference with Ralph Freeman regarding [REDACTED] (.3); review and forward order approving settlement and email with counsel regarding [REDACTED] (.5); telephone conference with Todd Phillippi regarding Cadwell settlement (.3); emails regarding claims issues (.5);	2.10 735.00
05/08/2009	CBW	Emails with Scott Askue regarding [REDACTED] (.3); update accounts and close out Sitton accounts and Thompson accounts; update [REDACTED] and prepare for forwarding to Receiver (1.7); telephone conference with Phillippi's office regarding conference and revise, finalize settlement and send electronic filing of same (.9);	2.90 1,015.00
05/11/2009	CBW	Attention to closing Sitton Receivership accounts, including visit to bank to obtain cashier's checks; emails with receiver; telephone conference with SSFCU, etc. (3.5); emails with Ralph Freeman regarding [REDACTED] (.3); draft correspondence to client with [REDACTED]; forward same, as well regarding bank accounts (1.5); telephone conference with Court personnel	

Travis E. Correll, et al.

			Hours	
		regarding payment of interim distributions; telephone conference with Bill Arnold regarding [REDACTED] and follow up with Court personnel (.6); emails with client regarding [REDACTED] (.3);	6.20	2,170.00
05/12/2009	CBW	Telephone conference with Ralph Freeman regarding [REDACTED] (.3); review of [REDACTED] received from Scott Askue and forward to Judge Schell's chambers (.5); draft letter to Attorney Baker regarding Johnson (.5); review of order approving settlement; forward copies of order to parties; [REDACTED]; forward to client with [REDACTED] (1.2); review of [REDACTED] and forward to Scott Askue (.5); draft correspondence to Phillipi regarding closing (.5); review and analysis of correspondence from Luke Motley regarding Diana Gowdey's claims (.5); telephone conference with Motley regarding same;	4.40	1,540.00
05/13/2009	CBW	Out of office meeting with Attorney Pearce, Keet Lewis and Ralph Freeman regarding [REDACTED] (2.5); assistance call with investor regarding missing declaration and online research for form (.5); conference call with Bill Arnold and Scott Askue regarding [REDACTED] (.5);	3.50	1,225.00
05/14/2009	CBW	Emails regarding [REDACTED] with Ralph Freeman and SA (.5); file review regarding Diana Gowdey and regarding subpoena matter; attention paid to issues of disgorgement for Gowdey (.9);	1.40	490.00
05/15/2009	CBW	Document review regarding Gowdey estate; review of schedules received from Lewis and Pearce (.9); research and draft letter to Attorney Motley regarding meeting with Gowdey executor and regarding subpoena compliance (.8); draft correspondence to Attorney Baker regarding disgorgement, etc. (.7); email with DDR regarding withdrawal from case (.3);	2.70	945.00
05/18/2009	CBW	Telephone conference with Ralph Freeman regarding [REDACTED] (.4); telephone conference with Luke Motley regarding Diana Gowdey (.4); emails with Scott Askue regarding [REDACTED] (.3); follow up telephone conference with Ralph Freeman regarding [REDACTED] (.3);	1.40	490.00
05/19/2009	CBW	Email to Attorney Pearce regarding status of Gowdey estate (.3); document research regarding Baker (.8); telephone conference with Receiver regarding [REDACTED] (.3);	1.40	490.00
05/21/2009	CBW	Email with Scott Baker regarding time frame (.3); review of [REDACTED] and forward to team and SEC (.6); review and analysis of Gowdey accounting materials and forward to Attorney Motley (.4); email with Ralph S. Freeman regarding [REDACTED] (.3);	1.70	595.00

Travis E. Correll, et al.

## Hours

05/26/2009	CBW	Emails to Tim McCole and Ralph S. Freeman regarding [REDACTED]; telephone conference with Tim McCole regarding same (.9); meeting with Ralph S. Freeman [REDACTED] (1.2); review and analysis of deposition transcript and documents from Robbie Gowdey's divorce, including deposition transcript of Diana Gowdey (4.8); telephone conference with Ralph S. Freeman and email forwarding [REDACTED] (.5);	7.40	2,590.00
05/27/2009	CBW	Telephone conference with Ralph S. Freeman regarding [REDACTED]; telephone conference with Tim McCole regarding upcoming meeting; meet with Attorneys Motley and Young regarding Diana Gowdey; emails with Greg Hays regarding [REDACTED] and update file regarding same; email to Attorney Pearce; office conference with team regarding [REDACTED]; emails with client regarding [REDACTED];	3.00	1,050.00
05/28/2009	CBW	Telephone conference with Scott Askue regarding [REDACTED] and office conference with Ralph Freeman regarding [REDACTED];	0.50	175.00
05/29/2009	CBW	Emails and telephone conferences with Scott Askue regarding [REDACTED]; review and forward order regarding Carlisle settlement; work on Gowdey and Johnson issues;	1.50	525.00
	HMJ	Review proposed Order on settlement and draft correspondence to D. Langston regarding same.	0.30	67.50
		For Current Services Rendered	50.00	17,426.50

## Recapitulation

Timekeeper	Hours	Hourly Rate	Total
Michael D. Clark	0.60	\$290.00	\$174.00
Clark B. Will	49.10	350.00	17,185.00
Hudson M. Jobe	0.30	225.00	67.50

Express Mail Service	38.14
Photocopies	135.60
Postage	15.86
Total Expenses Thru 05/31/2009	189.60

Total Current Work	17,616.10
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Balance Due	<u>\$17,616.10</u>
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